IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO. 469 OF 2002

The Commissioner of Income-tax,
Bombay City-II, Bombay. Appellant

vs.

Central Bank of India Respondent

Mr. K. R. Chaudhary i/b. Mr. H. D. Rathod for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ

DATED : 19th August 2004

P.C.

Heard.

2. It is not in dispute that the revenue did not obtain any approval of the Committee of Disputes before filing the appeal before the Tribunal. In this view of the matter, the order of the Tribunal cannot be faulted. However, it is clarified that if at any time for the Assessment Year 1986-87 the revenue obtains certificate from Committee of Disputes, the revenue shall be at liberty to apply to the Tribunal for restoration of the appeal being ITAT no.4435/Bom/1991.

3. With the aforesaid clarification, appeal is dismissed.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)